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"God grants liberty only to those who love it, and are ready to guard and defend it."—Daniel Webster

Nevada City Nugget

COVERS RICHEST GOLD AREA IN CALIFORNIA

This paper gives your complete coverage of all local happenings. If you want to read about your friends, your neighbors, read The Nugget.

Vol. 17, No. 91. The County Seat Paper NEVADA CITY, CALIFORNIA The Gold Center THURSDAY, NOVEMBER 18, 1943

Thinking Out Loud

By H. M. L.

(Continued From Last Issue)

This is the last installment of the article by Charles Downie on Lend Lease and Reverse. As a measure of world agreement among the United Nations during the war Lend-Lease may readily prove one of the most adaptable instruments for maintaining peace after the war.

By CHARLES DOWNIE

The Admiralty, with a show of pride, counts its intangibles as its most valuable contribution. These are the things on which there is no price and which defy bookkeeping. How are you going to estimate the value of the research and development of predictors and fire control gear? These are being manufactured in the U. S. for the U. S. Army from designs furnished by the Admiralty.

In the last four months ship sinkings in the western Atlantic dropped to 36. In June, 1942, losses were 97 merchant craft. In July and August of last year they were 80 and 45. This August they were 10. Credit for this allied victory must go preponderantly to the British for development of anti-submarine instruments of all kinds, new methods of detection, plans of attack by surface craft and by aircraft. Technical information on all of these was handed over to the U. S. Navy.

More valuable still was radar. British scientists were already testing the first feeble radar machine in 1935. For years only a few men knew of its existence. Thus the Nazis were stopped during the Battle of Britain. Without radar British pilots would have found it virtually impossible to locate the night raiders and knock them down. The interceptors would have gone up and exhausted their gas supply in search and come down to be caught roosting.

Ack-ack crews and searchlight men would have found it nearly impossible to operate effectively without radar. Yet even before the U. S. declared war Britain had invited U. S. Army technicians to study radar in action and help improve it for U. S. use as well as British. In the North African invasion, most radar equipment was British made, handled by British crews but used by U. S. forces. No price can well be set on the value of the radar experience handed to U.S. forces by the British, irrespective of which country first conceived the idea. (Both England and the U. S. claim the honor.)

A spectacular brand of reverse lend-lease was the transfer of whole factories to the U. S. Shortly before Pearl Harbor three gun-barrel factories operating in Britain shut down. Piece by piece the factories were taken apart and stowed away in British freighters. The tremendous machinery, the machine tools and even skilled technicians went along. The factories were rebuilt in the U. S. and went to work producing guns for U. S. It is impossible to calculate the saving in shipping space involved. Similarly, 12 complete shell plants with a capacity of 50,000 sheels a week were sent over.

There is another intangible sample of reverse lend-lease tucked away in Central England. In France and Libya and Malaya the British learned about war the hard way. They fumbled very badly, so badly the training system was overhauled. In rural England British army officers commandeered a parcel of choice farm land. The villages were taken over and all civilians moved out. The place was made a battle school.

It was from this battle school the Yanks learned about obstacle courses, which are standard equipment even in U. S. colleges today. Here Commandos were trained, and now just ordinary soldiers, three weeks soldiers learn to face conditions nearly as severe (sometimes more so) than they will face on the battlefield.

The first of this year lend-lease came up for renewal in congress. A surprising number of congressmen expressed dissatisfaction with the program, and the old tale of woe about "never getting" the money back" was heard again in Washington. A few less balanced members talked about the bread and steak lend-lease was taking out of the mouths of American workmen.

Edward Stettinius, lend-lease administrator, was called in for an accounting. For weeks he trotted down from his office up to congress and talked about lend-lease —and reverse lend-lease. He told them about radar and about India's donating 2,500,000 tons of petroleum to the U. S. forces there about New Zealand and Australia and the British.

He told them: "Lend-lease is not a loan of money. Nor has it even been an act of charity. We have aided other people, because their interests coincided with our interests."

And in the end doughy old skeptics such as Senators Gerald P. Nye, of North Dakota and Burton K. Wheeler of Montana stood and applauded. The senate voted lend-lease more money unanimously. The House had six dissenters.

There is still no politician daring enough to come out publicly and say that lend-lease need not be repaid at war's end. Yet no one has kept books on reverse lend-lease, which would have to be balanced against it.

When the post war economists try to figure out who owes whom what, they'll get wall eyed trying to put a money value on desert fighting experience or Spitfires flown by U. S. pilots in a raid over Germany. Of only two things can they be sure: The United Nations did not count pennies in the pinch and the U. S. did as much taking as giving.

IMPRESSIVE LAST RITES FOR LATE EBEN K. SMART

Funeral services for the late Eben Knight Smart, 45, outstanding community leader and citizen, were conducted from the pulpit of the First Methodist Church in Grass Valley early yesterday afternoon by Rev. Mark Pike. Every seat in the large church auditorium filled and with several hundred floral tributes arranged about the altar and flanking the walls.

The funeral rites were impressive and meaningful as the minister voiced a community's tribute to a man who gave of himself to improve and vitalize every association, group and activity with which he was identified.

Rev. Pike recalled that Eben Smart typified the best type of American citizenship and that his passing was a loss.

Native Sons from Grass Valley, Auburn, and Downieville sat together for the services and later participated in the graveside rites at the Masonic Cemetery, with President Earl Covey and Chaplain Noel Whiting in charge of details.

Members of the Grass Valley Lions Club and the American Legion filled many rows. Chamber of Commerce associates and members; men and women of the entire community occupied seats to the last row. State governmental leaders; officials of the Department of Motor Vehicles and the California Highway Patrol were present.

The California Highway Patrol provided an escort of honor from the church to the graveside.

Long time friends carried the casket from the church to hearse and from that vehicle to the graveside where the closing Native Sons rites and benediction were given. The pallbearers were: J. B. Stennett, Dr. A. W. Storz, Joseph F. O'Connor, Delbert F. Bowell, Joseph E. Blake and Vernon Stoll.

NEVADA COUNTY HAS GIVEN $5000 TO WAR CHEST

Mrs. Hugh Brown, chairman of the War Chest drive in Grass Valley's residential districts has a team of more than 100 women making a house to house canvass throughout the city.

Nevada county's quota of the War Chest was set at $19,000. Nevada City and Grass Valley, it was roughly estimated yesterday, have raised more than $5,000 to date.

University Women To Hear Musical Program

The Nevada County Branch of the American Association of the University Women will hold its November meeting tomorrow evening at the home of Dr. Paula Tobias on Town Talk.

Franz Luschen, musical director of the Nevada City High School, who for 21 years was member of the Los Angeles Philharmonic Orchestra of Los Angeles, will offer a number of cello selections and Mrs. Russell Hoyle will sing. Accompaniments for both will be played by Mrs. Thomas White.

NURSES WILL BE CLASSIFIED

Nevada County Nurses Association meeting at the home of Mrs. Isabel Hefelfinger received reports from the recent convention of nurses in San Francisco, and learned that a study and classification of all nurses is soon to be made.

This plan, proposed by the War Manpower Commission, is to provide for the equitable distribution of nursing services in civilian life. The need of nurses in military activities of the country holds first priority, the nurses were told, but those who remain, under and over the age limits of 21 to 45, must prepare to serve where they are most needed. A floor of $150 per month has been placed under nurses' salaries by the California Nurses Association.

BILL EBAUGH STILL ABSENT

William Ebaugh, hermit of Willow Valley, wanted on a charge of cattle rustling, is still at large. Sheriff Carl J. Tobiassen declares that Ebaugh's ability to live off the country may delay his arrest for weeks or even months.

"Ebaugh with a rifle and ammunition in his hands", said the sheriff, "is pretty nearly self sufficient. We know that he has his sleeping bag, his gun, a few pounds of flour and canned goods with him. But even if these are consumed he will still be able to kill enough game to keep him very healthy indeed.

"This is also the season when the prospectors are locking up their cabins in the hills and moving out. Ebaugh when hungry will not hesitate to break in and take whatever tinned food is available. If he kills a deer that will keep him going for at least three weeks in this cold weather."

George A. Hayman Of Grass Valley Passes

George A. Hayman, a miner, 18 years of age, died this morning at his home in Patrick Court, Grass Valley at 5 o'clock.

Hayman was a native of Finland. He leaves a wife, Mrs. Hannah Hayman. Funeral services are in charge of Holmes Funeral Home.

SUFFERS BROKEN ANKLE

Holmes ambulance was called yesterday to take Earl Smith who suffered a broken ankle while moving furniture, to the Community Hospital in Grass Valley.

Smith resides on the Tahoe Ukiah Highway just outside the eastern limits of Nevada City.

AMBITIOUS PROGRAM FOR SOIL CONSERVATION DISTRICT

The Nevada County Soil Conservation District covers about 53,000 acres of the Wolf Creek Drainage Basin between Grass Valley and the Bear River, including the Chicago Park and Peardale sections. This district is being organized by the farmers for the definite purpose of conserving the soil and water resources and improving the use of the land.

The organization is authorized by State Soil Conservation Law. The law provides for an election by the farmers of a board of five land owners directors who conduct the business of the district. The district, through the board of directors, is authorized to perform the following functions:

1 To formulate a conservation and land use improvement program which will summarize the agricultural resources and the land use preblems of the district.

2 To outline the most feasible plan and methods of making the various land use improvements.

3 To make agreements with any county, state or federal agency in order to obtain such technical and mechanical assistance as is available and as is needed by the district for conservation and land use improvements purposes.

4 To make agreements with individual farmers in order to supply them with such technical and mechanical assistance as has been obtained and is needed by the farmer.

BENEFITS

The main benefits of the district program center around the solution of five major conservation and land use improvements problems which are as follows:

1 Brush clearing and weed erradication.

2 Proper selection of crops and grasses best suited to the various soil types.

3 Irrigation, drainage improvements.

4 Erosion control and soil fertilization program.

5 Pasture management.

It is obvious that any progress made in the solution of these problems would add considerable wealth both to the land owner and to the community. For instance, in the proposed district, an estimated 35,000 acres are now in brush. The brushland is as much a liability as an asset, both to the landowner and to the county. The brushland is always a bad fire hazard, offers protection for all kinds of predatory animals, varmints, and weed pests. This brushland produces comparatively little wealth. The 35,000 acres of brushland now will scarcely feed 1,000 head of cattle properly. However in the 35,000 acres of brushland there are an estimated 4000 acres suitable for high producing irrigated pasture, and an estimated 16,000 acres suitable for high producing non-irrigated pasture. The 4000 acres of the better kind of irrigated pasture will amply feed at least 3000 head of cattle, and the 16,000 acres of the better kind of non-irrigated pasture will amply feed 4000 head, or a total of 7000 head can be ambly fed on only a little more than one half of the brushland that now scarcely feeds 1000 head of cattle.

There should be small areas in the reclaimed pastureland tract suitable for fruits and cultivated crops.

Much of the remaining brushland unadapted for pasture or farming should be very suitable for woodland purposes. Growing trees on the better adapted soil sites will prove very practical in this section, because Nevada County is one of the better pine tree growing areas in the United States.

MUCH BRUSH LAND

In the district, besides the 35,000 acres of brushland, an estimated 20,000 acres is in agricultural use, mostly in pasture, hay, and a small acreage in fruit. By proper selection of crops and grasses better adapted to the various soil types, and by improved cropping practices, a very large increase in production can be obtained with very little added cost. For instance, it requires at least 35 acres of brushland in this area to feed one cow for one year. The same land in irrigated pasture with the right kind of clover and grasses will only require one acre to feed one cow per year; while the same land in dry pasture with the fight kind of clover and grasses will only require four acres to feed one cow for one year. Again, the wet, sub-irrigated soils are best adapted to certain kinds of grasses and clovers, while the well drained surface irrigated soils are better adapted to other kinds of forage plants; and the well drained non-irrigated soils are better adapted to still other kinds of forage plants.

Similarly, shallow soils are best adapted to certain kinds of crops, while deep soils are adapted to very different kinds of crops. For instance —a deep-rooted forage plant like the legumes and fruit and nut trees require deeper soils. In the past, many orchards have failed or were only partially successful because fruit trees were planted on soils which were too shallow and lacked the proper drainage. It is estimated that between $100,000 to $200,000 has been lost by various individuals

(Continued on Page Three)

HONORED FOR HEROIC ACT

CAMP BEALE, Nov. 18.—Proud moment—Mrs .Anna Phillips of Denver, mother of Cpl. Ted H. Phillips, 24th tank battalion, 13th armored division, stands with her son, (center), and Maj. Gen, John B. Wogan, commanding general of the division, at the battalion review recently which was a part of the impressive ceremonies marking the award of the Soldier's Medal to Phillips for heroism in attempting to save the life of a comrade, Pvt. Selley Q. Gilliland, whose clothing was ignited when a tank engine burst into flames. Mrs. Phillips came from Denver to Beale to witness the ceremony. Her son granted a furlough, was able to accompany her home. In the rear row, left to right, Lt. Robert P. Futtenkoff, Capt. James J. McHale and Capt. Herbert E. Brown.

STATE CHAMBER URGES TAX ON FEDERAL LANDS

SAN FRANCISCO, Nov. 18.—Corrective measures, advocated by the California State Chamber of Commerce to protect local governments against serious losses of revenue arising from property acquisition by the federal government, were laid before county supervisors throughout California in a communication issued yesterday by James Musatti, general manager of the state chamber.

"Past difficulties have now become increasingly acute because of the accelerated acquisition of property by different federal agencies in connection with war activities, Musati said. "Investigation shows upwards of 42 per cent of the land area of the state in federal ownership, with over 100 million dollars of additional property removed from local tax rolls within the last few years in connection with the war."

Corrective measures advocated by the state chamber, following studies conducted by its six regional tax committees, are as follows:

1 That congress require federal agencies to acquire property through leases when use of such property is temporary in character.

2 That congress consent to the taxation of property withdrawn temporarily from local tax rolls in connection with the present war; property which is used by the federal government for proprietary purposes in competition with private industry; federal housing and resettlement projects and similar facilities used by private citizens; and national forest and park land to the extent that the services of the local government are required by these tax exempt areas.

3 That in the case of federally-owned property subject to direct or indirect taxation the payments be measured in the same manner and to the same extent as if the property were privately owned.

4 That the federal government pay its pro-rata share of existing debt service applicable to property withdrawn from tax rolls of local governments.

5 That Governor Warren include in his next call for a special session of the legislature, provision for a constitutional amendment which will authorize the taxation of federal property which is, or may be, taxable under the federal law.

"These measures," Mussatti stated, "are not only aimed toward modifying the tax exemption status of some forms of federal property, but also go directly toward discouraging future purchases and encouraging disposition of federal property to bring it back to private ownership. The eventual goal is, of course, to preserve the financial solvency of local governments and to protect against needless government encroachment on private ownership of property."

Harvest Moon Dance For Grass Valley Hi

The senior class of the Grass Valley high school is making preparations for a Harvest Moon dance, to be given in the gymnasium on the evening of November 24th.

Norma Gallino is chairman of the music committee, Patrick Pike heads the decorations committee, and Donald Adling is chairman of advertising committee.

Tom McCraney Officer On Judge Advocate Staff

The public relations office of the U. S. Army has announced that T. O. McCraney, son of Mr, and Mrs. Orlando McCraney, formerly of this city, has been commissioned a second lieutenant in the army. He has been assigned to the judge advocate general's staff.

Young McCraney formerly practiced law in the Nevada City and was a member of the school board. He is a graduate of Stanford University and of the University of California School of Law (Boalt Hall.)

CORK OAK TREES AVAILABLE

William F. Sharp, state fire warden and forester, states that he is now accepting orders for cork oak trees for planting in Nevada County. Thus far the local headquarters of the state forestry division has distributed about 1200 young trees in this vicinity.

Nevada City Nugget

305 Broad Street. Phone 36.

A Legal Newspaper, as defined by statute. Printed and Published at Nevada City.

H. M. LEETE - - - - - - Editor and Publisher

Published Semi-Weekly, Monday and Thursday at Nevada City, California, and entered as mail matter of the second class in the postoffice at Nevada City under Act of Congress, March 3, 1879.

SUBSCRIPTION RATES

One year (In Advance) $3.00
One Month ..... 30 cents

TULELAKE

Americans, as a whole, will have a better conception of the Japanese problem in California as a result of the Tulelake incidents. They will also, it is to be hoped have a better conception of California and Californians.

Californians have lived with Japanese and know their nature. To them, the Tulelake outbreaks came as no surprise. Until the disloyal subjects of the Son of Heaven are returned to their homeland, the nation can expect more of the same.

AXIS AIR POWER WEAKENING

If there was any single factor that contributed most to Axis military success in the early days of the war, it was the enemy's preponderance of air power over our own. On Poland, France, Norway, Jugoslavia, Greece and other countries, the Axis air arm delivered the initial shattering blow that opened wide holes for the thrusts of tanks and infantry. Air superiority made those "blitz" campaigns successful in nine cases out of ten. Eventual loss of it finally dissipated the myth of Nazi invincibility.

The same was true of the war in the Pacific. Most of the early Japanese advances were accomplished under cover of a protective air umbrella which our forces lacked power to turn back. Just as the balance of air power gave the Japs temporary command of the sea as well as of the land, the steady growth of allied air power is the major factor responsible for the recent successes scored against the Japanese.

In both Europe and Asia, the United Nations now hold the edge in the air that the Axis once had, an edge that has translated into hollow mockery Air Marshal Goering's boast that German cities would never be reached by allied aircraft. From three directions today, the Nazis are experiencing the destruction they once rained on others, multiplied a hundredfold. But despite their best efforts, they are unable to halt the toll taken by allied bombers. In October alone, Germany lost more than 600 planes, in addition to paralyzing damage to their war machine.

Japan, too, has the jitters over allied air might. Once Tojo spoke enthusiastically about bombing America. Today, he speaks only of the desperate need for building a defense in preparation for smashing allied air blows on the Japanese mainland. The October figures of 775 planes lost by the Nips add force to his warnings.

United Nations air power still is on the upswing, while the Axis air force continues to wane. It is clearly apparent that Axis production facilities are unequal to the task of replacing all the planes destroyed, or even matching the production of America alone. Among the experts it is a disputed question whether air power alone can blast the enemy to unconditional surrender. But the news shows plainly that our growing air supremacy will be a major factor in winning the final victory—and in destroying the Axis bandits who once hoped, by controlling the air, to control the world.

SAN FRANCISCO HAS GOOD LABOR RECORD

SAN FRANCISCO, Nov. 18.—"Labor and management in San Francisco will end the year 1943 with the best record in peaceful labor relations since 1932." the San Francisco Employers' Council believes on the basis of the year's strike record to date.

"Last year," said the council, in a report just issued "'San Francisco was near the bottom of the list of 29 American cities in the number of 1942 strikes—the 26th—although in population it ranks 12th.

"Provided the relations between organized labor and management contniue on the present even course for the remainder of the year, it seems safe to predict that San Francisco will win national recognition as the white spot of industrial peace among large American cities."

NORTH SAN JUAN

Next Sunday afternoon there will be preaching service in the North San Juan Methodist church. We have been making some very needed repairs on the interior of the church. Next Sunday will be the opening service since the repairs. The service will be at 2:30 p. m. We shall have a program. The public school children will sing for us and Parker Borgfeldt will play some flute solos. The pastor will preach. We want all the people of North San Juan to be present.

DAVID RALSTON, Pastor.

MARRIAGE LICENSE

MARTIN-ADAMS—In Nevada City Nevada County, November 15, 1943, Leonard Arthur Marton, 22, Grass Valley, and Nellie Lucille Adams, 25, Bovey, Minnesota.

National forest receipts, chiefly timber sales, reached an all time high in 1942, totalling $10,056,448.

S. F. AIRPORT IS COAST'S BIGGEST

SAN FRANCISCO, Nov. 18.—New developments in air transport are destined to give Mills Field, San Francisco's municipally owned airport south of the city, the greatest concentration of airport facilities at one terminal on the Pacific Coast, aviation experts said here today.

Pan-American Airways is going to move its Pacific division headquarters from Treasure Island to Mills Field where new quarters costing $3,500,000 are being provided by the Navy, which has taken over the company's Treasure Island space. The move is slated to take place before January 1.

At the same time, Matson Navigation Company has purchased property adjoining the airport for development as a base for its air transport services between San Francisco and the Hawaiian Islands. San Francisco is 150 miles nearer the islands than any other coastal city.

In the other direction, "flying freight cars" started shuttling between San Francisco and New York on October 16. Operated by United Airlines, these new carge planes have a cargo capacity of three tons as compared to an average of 1400 pounds for combination passenger-cargo planes and cross the continent in about 20 hours.

RECKLESS DRIVER SOUGHT

A warrant has been issued for Samuel McGowan of Challenge, Yuba County, on a charge of reckless driving. McGowan is alleged to have collided with a car driven by Sgt. William K. Leach, last Wednesday 12 miles west of Grass Valley on the ahoe Ukiah Highway. McGowan's car went over the bank, turning over several times. It was badly damaged. The vehicle was registered to Mabel Arbogathy of Challenge.

JUST WONDERIN'

I wonder as the skies grow dim and grey
And bright leaves, falling on the dry, brown grass
Are caught up in the air and swirled about,
By bands of impish pixies as they pass,
To find, in this our homeland of the west,
The miracle of growing grass again,
To feel November's cool, refreshing showers
And see spring smiling through the autumn rain.

Throughout all the valleys and foothills of California, it seems at this time of the year on through autumn and spring were conspiring together, to expunge winter from the calendar and keep him interned in those higher regions of ice and snow, where he can blow and bluster at his will.

November is passing by in a flurry of flying leaves, and cool, spicy winds that sweep across the land; but one may find fresh, green grass in sheltered areas and many days are bright and sunny and the atmosphere is distinctly spring like. The eastern visitor is amazed, but we—we know that this is the magic of autumn, in this golden land by the western sea.

November 1943 ushers in the most glorious season of thanksgiving the world has ever known. The winter of discontent is passing, bright harbingers of coming spring appear. Spiritual forces inherent in the minds and hearts of men, are fast awakening and the will to win a just, honorable and lasting peace in which all nations of the earth may share, becomes predominant. We cannot falter now. The long awaited hour has struck.

We are bewildered by the many encouraging signs which have appeared within the past few weeks; the Moscow Conference was a great light shining across the world. In its rays, fears, prejudices and suspicions seemed to fade into nothingness. Confidence in our allies was renewed and strengthened and the united march toward victory began in earnest.

Following fast upon the Moscow Conference came the news that forty four nations had signed a pact, having for its objective, the relief and rehabilitation of those peoples who have suffered under the tyrannic rule of Hitler's "new order." This is the highest mark ever attained in the realm of human relationship and surely presages, in no small degree the coming day of Peace on Earth, Good Will to Men.

The congress of the United States has also given the order, "forward march!" It has passed a bill very similar to the one for which Woodrow Wilson pleaded almost twenty five years ago.

I wonder if this little discordant world of ours is tuning up at last and preparing to join the harmonious and eternal music of the spheres. Truly the morning stars will sing together when we have learned to answer the question, "am I my brother's keeper," with a firm and emphatic, "I am."—A. Merriam Conner.

FIRST GRADE ENROLLMENT AT STANDSTILL

There were 312 children enrolled in the first grade of the public schools of Nevada county during 1942-43, compared with 313 for 1939-40, California Taxpayers association stated today, making public its preliminary forecast of school enrollments in California for the rest of the current decade. The school year 1939-40 is the low point since 1919-20 for state wide first grade enrollments.

The 140 children born in the county during the calendar year 1933, together with mirgration, made up the first grade enrollment of 1939-40, six and one half years later, the association stated. Births during 1936, which formed the base for the 1942,43 first grade, numbered 246 in the county. Births for 1941, the latest year for which data are available total 350.

The small crop of 75,229 Californians born during 1933 resulted in the low 1939-49 first grade enrollment of 109,450, the association found. In 1936, 84,460 children were born in California, the base for the 1942-43 first grade enrollment of about 125,000. Births in 1942 were up to 153,120 and may reach 175,000 this year. First grade inrollment will probably climb throughout this decade, until by 1949-50 they may number between 236,000 and 273,000. Increases in the other grades will follow.

"While state wide enrollments will increase areas where population is decreasing may show decreases," the association warned, urging civic leaders, school administrators and PTA leaders to study their local situations and be guided accordingly.

DEBT SERVICE RATE LOW IN NEVADA CITY

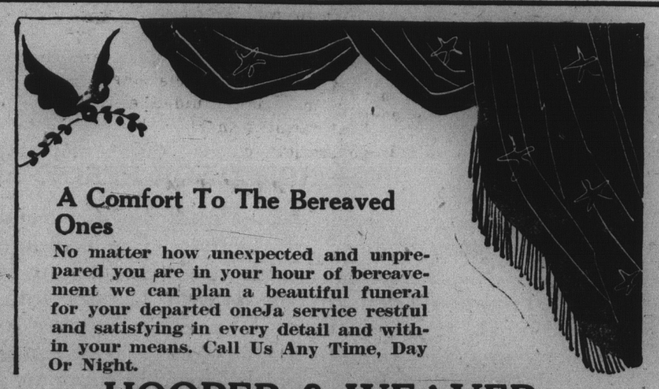
In the city of Nevada City 8.4 per cent of the total payments for the cost of government went for debt service during fiscal 1942, California Taxpayers association's study of cost of government debt in California's 284 cities shows.

Total government cost payments by the city during fiscal 1942 were $46,663, of which debt payments amounted to $3,900. Interest on debt amounted to $900 and redemption of debt totalled $3,000. The total payments for cost of government include expednitures for the general services of government and for public service enterprises and special assessment expenditures. Latest data available are for fiscal 1942, the association stated.

Throughout the state, debt service averaged 17-1 per cent of the total government cost payments of cities. Total payments for the cost of government by cities was $257,214,889 for fiscal 1942, with debt payments amounting to $43,537,716. Interest totalled $20,589,638 and redemption $23,448,078.

"Post war plans of government activity should give full weight to the costs of local government debt already incurred, including the debts of counties, schools, special districts, and state, as well as the cities, and the tremendous federal debt constantly being enlarged," the association declared. "However great the productive capacity of the country may be, debt payments constitute a burden which should be considered in aany form of planning involving public funds."

California has collected almost a billion dollars through its sales tax, first established in 1933.



A Comfort To The Bereaved Ones

No matter how unexpected and unprepared you are in your hour of bereavement we can plan a beautiful funeral for your departed oneJa service restful and satisfying in every detail and within your means. Call Us Any Time, Day Or Night.

HOOPER & WEAVER

MORTICIANS — AMBULANCE SERVICE

246 Church Street Grass Valley Telephone 346

Rationing Board To Move To Old P. O. Quarters

The Nevada City Ration Board on November 25 will move from the City Hall to the quarters formerly occupied by the postoffice in the National Hotel. The government will supply necessary furniture for the office, some of which has already arrived.

CHRISTIAN SCIENCE CHURCH

Christian Science Society of Nevada City holds services every Sunday morning in their church, 114 Boulder Street at 11 o'clock.

Sunday School at 9:45 a. m.

Subject of this week's Lesson-Sermon is "Soul and Body."

A Wednesday evening testimonial meeting is held on the first Wednesday of each month at 8 o'clock. Our reading room at 117 Broad Street is open every day except Sundays and holidays from 2 to 4 p. m.

The public is cordially invited to attend our services and visit our reading room.

"Soul and Body," will be the subject of the Lesson-Sermon Sunday, November 21, in all Churches of Christ, Scientist, branches of The Mother Church, The First Church of Christ, Scientist in Boston. The Golden Text will be: "Know ye not that your body is the temple of the Holy Ghost which is in you, which ye have of God, and ye are not your own?" (Cor. 6:19.)

Other Bible citations will include: "How amiable are thy tabernacles, O Lord of Hosts! My soul longeth, yea, even fainteth for the courts of the Lord; my heart and my flesh crieth out for the living God. Blessed are they that dwell in thy House: they will be still praising thee." (Ps. 84: 1, 2, 4.)

NOTICE FOR PAYMENT OF COUNTY TAXES

The taxes on all personal property secured by real property and one half of the taxes on all real property for the fiscal year beginning July 1, 1943, and ending June 30, 1944, will be due on the first day of November, 1943 and will be delinquent on the 6th of December, 1943, at 5 o'clock p. m. and unless paid prior thereto six per cent will be added to the amount thereof, and if said one half be not paid before the 20th day of April, 1944, at 5 o'clock p. m. an additional three per cent will be added thereto. The remaining one half of the taxes on all real property will be payable on and after the first day of January 1944, and will be delinquent on the 20th day of April, 1944, at 5 o'clock p. m. and unless paid prior thereto three per cent will be added to the amount thereof together with a further charge of 50c for each lot, piece or parcel of land separately assessed and for each assessment of personal property.

Al ltaxes may be paid at the time the first installment as herein provided is due and payable.

Taxes are payable at the Treasurer's office, Nevada County Courthouse, Nevada City, California.

ELMA HECKER,
Ex Officio Tax Collector and County Treasurer, Nevada City, California.

WANTED — From private owner. Small acreage some level for pasture, water, in or near Nevada City or Grass Valley, No agents. Box 581 Roseville, Calif. 11-42tp

WANTED
$50.00 GOLD PIECE
Will pay $100.00 up, depending on variety and condition of coin. Also other pioneer gold coins.
L. E. SHEROW
P. O. Box 2 Nevada City
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FRANK G. FINNEGAN
ATTORNEY AT LAW
207 North Pine Street
Nevada City, California
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NEVADA CITY

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When shopping mention the Nevada City Nugget ads

Advertise in the Nugget for results

Workers in a Michigan refinery fixed up a very low, false door leading to the pay office. On it is inscribed, "You will learn to duck lower if you don't Buy a Bond."

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THE NUGGET

DELINQUENT TAX LIST

IN THE CITY OF NEVADA, STATE OF CALIFORNIA, FOR THE CITY TAXES LEVIED FOR THE YEAR 1943.

Default having been made in the payment of taxes levied in the year 1943 for the City of Nevada for the year ending October 13, 1943, upon the real and personal property list hereto appended.

Now, therefore, I, James Allen, Tax Collector, in and for the said City of Nevada, by virtue of the authority in me vested, do hereby give public notice that unless the taxes delinquent as appear in said list together with the penalties, are paid on or before the sale date given below, the real estate upon which taxes are a lien, will by operation of law, be sold to the City of Nevada, on December 6, 1943.

DELINQUENT TAX LIST

ALLEN, WARREN B.—Park Ave. Lot 6, Block 6. Realty $150. Imps. $500. Personal $100. Total $750. Tax $9.00. Penalty 72c. Costs $1.50. Total $11.22.

ANDREAS, ALECA — Nevada St. Lot 6, Block 2. Realty $300. Imps. $850. Personal $150. Total $1250. Tax $15.00. Penalty $1.20. Costs $1.50. Total $17.70.

BEALE, R. C. and JAS. — Clay St. Lot 7. Block 65. Realty $150.00 Imps. $200. Total $350. Tax $4.20. Penalty 34c. Penalty $1.00. Total $5.54.

BADDLUS, GORDON— Washington St. Lot 10. Block 28. Realty $300. Imps. $1000. Personal $100. Total $1400. Tax $16.80. Penalty $1.34. Total $19.64.

BOYCE, MRS. B.—Spring St. Lot 3 and 4. Block 36. Assessed $150. Tax $1.80. Penalty 14c. Costs $1.00. Total $2.94.

BRANNIGAN, JAMES, EST.—Orchard St. Lot 14. Block 29, Assessed $50. Tax 60c. Penalty 5c. Costs 50c. Total $1.15.

DANCER, MRS. FAY—Sacramento St. Lot 8. Block 53. Realty $200. Imps. $1000. Total $1200. Tax $14.40. Penalty $1.15. Costs $1.00. Total $16.55.

DAVIS, CLYDE J., NEWOOD—Part of Lot 5. Block 59. Realty $200. Imps. $500. Total $700. Tax $8.40. Penalty 67c. Costs $1.00. Total $1.67.

DEETER AND HEFELFINGER — Clay St. Lot 7. Block 63, Realty $150. Imps. $500. Total $650. Tax $7.80. Penalty 62c. Costs $1.00. Total $9.42.

DORGAN, BARBARA — Clay St. Lot 2, Block 55. Realty $200. Imps. $1,100. Personal $100. Total $1400. Tax $16.88. Penalty $1.34. Costs $1.50. Total $19.14.

DOW, ARTHUR—Nimrod St. Lot 1. Block 58. Realty $150. Imps. $300. Total $450. Tax $5.40. Penalty 43c. Costs $1.00. Total $6.83.

DE WEIN, ELEANOR E.—Boulder St. Lot 9. Block 57. Realty $100. Imps. $300. Total $400. Tax $4.80. Penalty 38c. Costs $1.00. Total $6.18.

EVANS, L. R.—Zion St. Lot 3. Block 43. Realty $300. Imps. $2100. Personal $100. Total $2500. Soldiers Exemption $1000. Total $1500. Tax $18.00. Penalty $1.44. Costs $1.50. Total $20.99.

GAETA, G. D.—Grove St. Lot 7. Block 4. Realty $200. Imps. $1000. Personal $100. Total $1300. Tax $15.60. Penalty $1.24. Costs $1.50. Total $18.34.

HADDY, RICHARD—Part of Lot 7, Block 61. Realty $100. Penalty 10c. Costs 50c. Total $1.80.

HALE, MINNIE—Park Ave. Lot 4. Block 61. Realty $150. Imps. $500. Personal $100. Total $750. Tax $9.00. Penalty 72c. Costs $1.50. Total $11.22.

HINGSTON, ETHEL—Clay St. Lot 2. Block 58. Realty $150. Imps. $600. Personal $175. Total $925. Tax $11.10. Penalty 89c. Costs $1.50. Total $13.39.

LATTEN, ALPHA MAY—Zion St. Part of Lot 3. Block 43. Realty $200. Imps. $1500N. Personal $200. Total $1900. Tax $22.80. Penalty $1.82. Costs $1.50. Total $26.12.

LINDEN, ALBERT — Nihell and Nursery Sts. Lot 3, Block 1, Realty $200. Imps. $750. Personal $150. Total $1100. Tax $13.20. Penalty $1.05. Costs $1.50. Total $15.75.

LONG, ELSIE—Part of Lot 13. Block 57. Realty $500. Tax $6.00 Penalty 48c. Costs 50c. Total $6.98.

LYSTRUP, FRANK — Grove St. Part of Lot 10. Block 3. Realty $100. Imps. $400. Total $500. Costs $6.00. Penalty 48c. Costs $1.00. Total $7.48.

MARSH, M. L. & D.—Boulder St. Part of Lot 7. Block 61. Realty $250. Tax $3.00. Park Ave. Part of Lot 11. Block 57. Realty $150. Imps. $550. Tax $8.40. Penalty 91c. Costs $2.00. Total $14.31.

MILLER, RAYMOND — Nile St. Part of Lot 1. Block 58. Realty $200. Imps. $400. Total $600. Tax $7.20. Penalty 57c. Costs $1.00. Total $8.77.

MISNER, FRANK — Spring St. Part of Lot 45. Block 35. Lot 100. Imps. $250. Total $350. Tax $4.20. Penalty 33c. Costs $1.00. Total $5.53.

MCCRANEY, AMY L.—Washington St. Part of Lot 9. Block 20. Realty $200. Imps. $600. Personal $150. Total $950. Tax $11.40. Penalty 91c. Costs $1.50. Total $13.81.

PAULSON, C. R.—Part of Lot 7. Block 63. Realty $50. Imps. $300. Personal $50. Total $400. Tax $4.80. Penalty 38c. Costs $1.50. Total $6.80.

PINLAND, WILTON P. AND VIOLET—Spring St. Part of Lot 3 and 4. Block 34. Realty $200. Imps. $600. Personal $100. Total $900. Tax $10.80. Penalty 86c. Costs $1.50. Total $13.16.

PEEL, E. W.—West Broad St. Lot 5. Block 39. Realty $150. Imps $450. Personal $100. Total $700. Tax $8.40. Penalty 68c. Costs $1.50. Total $10.58.

PIERCE, HARLAN—Zion St. Part of Lot 8. Block 43. Realty $150. Imps. $400. Personal $50. Total $600. Tax $7.20. Penalty 57c. Costs $1.50. Total $9.07.

SANDERS, CHAS. LEE — Park Ave. Part of Lot 7. Block 60. Realty $150. Imps. $500. Total $650. Tax $7.80. Penalty 61c. Costs $1.00. Total $9.41.

SHERMAN, CHAS — Champion Road. Part of Lot 5. Block 40. Realty $100. Imps $400. Personal $100. Total $600. Tax $7.20. Penalty 58c. Costs $1.50. Total $9.28.

SEARLS AND BERGMAN— Part of Lot 6. Block 53. Realty $100. Tax $1.20. Penalty 7c. Costs 50c. Total $1.77.

SISK, HARRY E. AND MARTIN—Clay St. Part of Lot 7. Block 63. Realty 50c. Imps $100. Total $150. Tax $1.80. Penalty 14c. Costs $1.00. Total $2.94.

TAHOE SUGAR PINE CO.—Spring St. Part of Lot 6. Block 32. Realty $500. Imps. $1000. Total $1500. Tax $18.00. Penalty $1.44. Costs $1.00. Total $2.44.

TOWNSEND, C. K.—Prospect St. Part of Lot 15. Block 27. Realty $150. Imps. $1300. Total $1450. Tax $17.40. Penalty $1.39. Costs $1.00. Total $19.79.

USERY, KATHERINE — Boulder St. Part of Lot 4. Block 61. Realty $100. Imps. $300. Total $400. Part of Lot 1. Block 61. Realty $100. Imps. $200. Total $300. Total $700. Tax $8.40. Penalty 67c. Costs $2.00. Total $11.07.

WARREN, ROBERT ENDRESS—Jordan St. Part of Lot 4. Block 43. Realty $150. Tax $1.80. Penalty 14c. Penalty 50c. Total $2.44.

WATSON, RAY—R. R. Ave. Part of Lot 15. Block 53. Realty $200. Imps $500. Total $700. Tax $8.40. Penalty 67c. Costs $1.00. Total $10.07.

WHITMAN, SADIE — Champion Road. Part of Lot 1. Block 41. Realty $100. Tax $1.20. Penalty 10c. Costs 50c. Total $1.80.

WILLEY, FRANCES M. AND LAURA—Grove St. Part of Lot 7. Block 4. Realty $100. Imps $400. Personal $50. Total $550. Tax $6.60. Penalty 53c. Costs $1.50. Total $8.63.

WILLIAMS, W. H. AND GEORGE—Zion St. Part of Lot 3-4. Block 43. Realty $100. Imps. $300. Total $400. Part of Lot 3-4, Block 63. Realty $100. Imps. $600. Total $1100. Tax $13.20. Penalty $1.06. Costs $2.00. Total $15.26.

DESCHWANDEN, ANTONE — Clay and Nimrod Sts. Part of Lot 4. Block 59. Realty 50. Tax 60c. Penalty 5c. Costs 50c. Total $1.15.

DODSON, H. F.—Jordan St. Part of Lot 2. Block 43. Realty 50c. Imp. $200. Personal $100. Total $350. Tax $4.20. Penalty 33c. Costs $1.50. Total $6.03.

KNUDSON, KATHERINE AND MARIA ELLIS—Spring St. Part of Lot 6-7, Block 34. Realty $100. Imps. $1000. Personal $350. Total $1450. Part of Lot 4. Block 34. Realty $100. Imps. $250. Total $350. Total assessment $1800. Tax $21.60. Penalty $1.73. Costs $2.50. Total $25.83.

PETERSON, E. A. Factory St. Part of Lot 1. Block 33. Realty $100. Imps. $500. Personal $50. Total $650. Tax $7.80. Penalty 62c. Costs $1.50. Total $9.92.

MEAT IS NEEDED even when budget is limited

Keystone Market

DAVE RICHARDS, Prop.
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We supply our patrons with the meat from the best cattle, sheep and hogs that money can buy. We have built our reputation on service and quality and reasonable prices. Ask your neighbors about us. They will tell you.

AMBITIOUS PROGRAM

(Continued from Page One)

in attempting to get orchards established on soils that are too shallow and poorly adapted.

STORAGE WATER

On most farms of the district, improvements of the irrigation system is vitally important in order to make the irrigation waters go further, produce larger yields and avoid soil erosion and waterlogging of the lower lying lands in the ravines. Small overnight storage reservoirs, in order to store up sufficient water for larger flow, will greatly increase the service of a few inches of water. Also shorter irrigation runs will increase the service of a small flow of water.

Erosion control and soil fertilization programs are opposite sides of the same problem, and both will sooner or later determine the success or failure of any agricultural operation. For many years past, considerable acreage, has been farmed with no consideration for soil conservation and fertilization, with the consequence today we have large areas in a low state of soil fertility. However, with the advent of cover crops and pasture programs, particularly ladino clover, the soil will be greatly improved in a comparatively short time at a surprisingly low cost. Cover crops and pasture, particularly ladino clover pasture, are excellent soil builders because they restore an extra supply of nitrogen and much organic matter, both of which the soils in this locality are in great need of. The advent of more and better pastures will bring more livestock and livestock fertilizer. Livestock fertilizer is the perfect soil builder. Commercial fertilizer under certain conditions and at certain times is also practical.

Pasture management is of vital importance because this whole area is particularly adapted to livestock. Pasture production can be increased 25% to 50% by grazing the right kind of livestock at the right time. There is much science and art in the livestock raising which must be put into practice in order to maintain the pastures in a high state of production.

Thus it is obvious that the extent of solution of these major conservation and land use improvement problems will determine the success or failure, the prosperity or poverty of the individual rancher and of the entire agricultural community.

Now we will briefly consider the reasons why the Nevada County soil conseration district organization is needed to help solve the various conservation and land use improvement problems.

Brush and weed control in this area is proven to be more than a man sized job. It is proving to be a community sized job. The brush and weeds here are so aggressive and prolific that any successful and practical control measures require expert planning, use of specialized and heavy equipment and unified community action.

Planning is particularly important in making agricultural improvements because, as one rancher puts it: "when I know what land use improvements I want to make and just how I want to make them, I figure that my job is half done." Any efficient and practical plan for brush clearing and weed eradication can be best formulated by pooling the practical experiences of the rancher and the technical knowledge of the agricultural specialist. The conservation district is an ideal set up for cooperative planning. In the brush clearing procedure there are some four important contributing operations, namely slashing, use of bulldozer, grazing by sheep or goats and burning. Just which one or which combination of these operations is most practical depends on the ultimate use of the land, the soil type and the slope and the vegatative cover.

The district can request any county, state or federal agency which may have the assistance available, to furnish the soil and agricultural data essential to the planning. Upon request, the soil conservation service can furnish a soil survey, a soil capability classification, and detailed land use recommendations for the various soil classes.

The district directors, with the proper soil and vegetative data before them, will be in an excellent position to formulate the most practical pattern for the brush clearing procedure according to the soil and vegetative conditions. These general patterns of brush clearing procedure will become a guideline for individual farmers in their brush clearing operations on their respective farms.

DISTRICT EQUIPMENT

Similarly, any specialized or heavy equipment which may be needed for brush clearing can be best furnished through a soil conservation district organization. For instance, any practical brush clearing procedure will require the use of a bulldozer, more or less. It is impracticable if not impossible for the average rancher to own or rent these costly machines. However, the district is eligible to secure and loan on a maintenance cost basis, specialized and heavy machinery for all kinds of land use improvement work from any of the various agencies which may have it available. There are indications that the district will be able to obtain bulldozers and other specialized machines that may be needed for land use improvement purposes from the surplus stock of the federal government at the end of the war. Also in the post war period the district will be eligible to obtain for land use improvements the surplus labor which the government may have.

A permanently successful campaign to control brush and weeds will require a unified community action which can be best secured by district organizations. Such action will reduce the amount of brush and weeds in the community, hence will reduce the amount of seeds and new plants propagated each year. A farmer who clears his land from brush and weeds, but is surrounded on all sides with brush and weeds, will have a terrific struggle to keep his land clear.

Likewise, the solution of the other major land problems will require a district organization to help supply the technical guidance required in planning, and the specialized equipment required for the establishment of the required measures and practices.

NEW PASTURE GRASSES

The selection and establishment of the proper crops and grasses best adapted to the various soil types requires a soil survey and soil capability classification to determine the exact location of the various soils types on each farm, and to furnish recommendations as to the best adapted crops and grasses to be grown on the various soil types. This assistance can be furnished by the soil conservation service and other agricultural agencies to the farmers throughout the district organization.

In the planning and establishment of irrigation and drainage systems, improvements on the individual farm, the district, upon request by the farmer, is eligible to secure the necessary assistance from the various agencies which may have such assistance available. The necessary assistance may be for technical guidance in surveying and staking out irrigation or drainage systems or the assistance may be for specialized machines necessary for the establishment of irrigation and drainage facilities.

Likewise in the planning and establishment of the best practices of erosion control, soil fertilization and pasture management on the individual farm, the district, upon request by the farmer, is eligible to secure the needed assistance from the various agencies which may have such assastance available. This needed assistance may be for technical guidance in planning better methods of erosion control, soil fertilization or pasture management, or the assistance may be for specialized or heavy equipment necessary in estabilshing the most effective measures.

FARM PLANNING

All the planning for conservation and land use improvements on any farm is usually outlined in what is known as a "Conservation Farm Plan," if it is so requested by the farmer. A conservation farm plan is made by the technicians of the Soil Consercation Service with the assistance and approval of the farmer. The Conservation Farm Plan includes a soil capabilities map, a land use map and a number of specific recommendations for conservation and land use improvements for each field.

The soils map, which is delineated on an aerial photograph of each farm, is made by a special soil surveyor and shows the location and extent of all the different soil types. The different soil types are then classified according to their productive capacilities. The land use map shows the boundaries and acreage of each field and the various improvements used in connection with each field such as roads, fences, ditches and buildings. The recommendations for conservation and land use improvement include definite procedure for establishing the various improvements and is made by a special farm planner of the Soil Conservation Service.

The technical assistance furnished by the various agencies are free to the farmer and to the district. The machinery which might be furnished by various agencies is usually put out on a maintenance cost basis. Sometimes the district charges 10% or 15% over maintenance cost for the use of machinery in order to build up a machinery fund for the district.

MAXIMUM TAX

The maximum tax which directors can levy is 2c on $100 assessed valuation on the land, exclusive of the improvements. 2c on $100 assessed valuation only amounts to $1.00 tax on $5,000 assessed valuation on the land, exclusive of the improvements.

The cost of the program and services being so very small, and the possibility of technical and mechanical assistance being so varied and extensive the Nevada County Soil Conservation District program should command the whole-hearted support of every rancher in the district.

Surely every qualified voter in the district should show his support and appreciation of this program by voting for the program at the election to be held on November 30 at the polling places at Higgin's Corner and at Peardale.

NOMINATIONS

Thus far five candidates have been nominated for the office of director of the proposed soil conservation district. They are Clarence Gassoway of Higgins Corner, Louis Sleeman of the Lime Kiln section, Clarence Cunningham of Forest Springs, E. M. Carse of Peardale and Kendric Rolfe of Sunshine Valley.

IN GRASS VALLEY'S TOWNSHIP COURT

Arthur Beauchamp is the complaining witness against John Bertsche, accused of stealing personal property valued at $100. Bertsche is a watch repairer and his last address was Marysville. Beauchamp has posted a $500 surety bond to guarantee his appearance when the case is called Nevomber 22nd in the Grass Valley Township Court.

Bruce Leary pleaded guilty to appearing in a public place while intoxicated and was fined $15 by Justice of the Peace Charles Morehouse. Leroy C. McGehan was fined $10 for speeding.

A warrant for the arrest of Roy Stillwell, charged with uttering a fictitious check, has been issued. The complaining witness is Esther Abrahams, Grass Valley business woman.

Since war production started, San Francisco has added to its population the equivalent of a city the size of Sacramento.

SERVICES FOR ALL CREEDS

We are thoroughly versed in conducting funeral services according to the chosen religious belief or the fraternal order with which the deceased was affiliated. Whether services represent the utmost in simplicity or an expensiveness of ceremony, we are always ready to comply with the wishes expressed.

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WITH OUR BOYS IN GLOBAL WAR

Pfc John Graham—

Pfc. John Graham son of Mr. and Mrs. Charles Graham, came up from Camp Young in Southern California on a furlough. He is visiting with relatives and friends.

David M. Browning—

David M. Browning, son of Mr. and Mrs. Arno Browning, is now in the U. S. Army Air Corps at Amarillo Texas Aid Field. His wife and son who reside at Camino are visiting at the home of Browning's grandmother, Mrs. Annie Browning.

Sgt. Fred Browning—

Sgt. Fred Browning, grandson of Mrs. Annie Browning is in a camp in Alaska according to word received from him.

Evangeline Chapter Honors Retiring Officers

Evangeline Chapter, O. E. S., held a meeting Tuesday evening with the officers in farewell, making two presentations to Worthy Matron Elfriede Lawrence, a pair of gold ear rings; Worthy Patron James Snell, pair of driving gloves. The program was in charge of District Deputy Grand Matron Doris Foley and in the presentation the officers formed a V for victory figure in front of the retiring officers.

The large banquet room had been decorated with autumn leaves and pumpkins adding a bright touch to the gathering. Refreshment swere enjoyed. Those making talks in the banquet room were the two retiring officers, Worthy Matron Elfriede Lawrence and Worthy Patron James Snell. Walter Carlson, incoming Worthy Patron also made a short talk.

Election of officers was held at the meeting two weeks ago and Mrs. Bernice Penrose was chosen worthy matron for the coming term. Installation of officers will be held December 7th.

One of the world's largest deposits of celestite, ingredient of tracer bullets, is located in California.

HERE IS WHAT FARMERS SHOULD KNOW ABOUT TAXES

Editor's Note: This series, especially prepared by Collector of Internal Revenue Harold A. Berliner in San Francisco for the Nevada City Nugget is for the benefit of all persons required to file an estimated declaration of income tax on their 1943 income by December 15, 1943. It has been directed particularly for the benefit of farmers and land owners, or those engaged in running or managing farms and ranches for themselves and depending upon the productivity of the soil for at least 80% of their livelihood.

James A. Creagmile of the Grass Valley, California Internal Revenue Office, located at the post office has supplied the Nevada City Nugget with this series of articles on preparing and filing estimated declarations for federal income tax on 1943 earnings.

By HAROLD A. BERLINER

The first of the series follows:

Q Who are required to file by Dec. 15th?

A All individuals that cultivate operate or manage farms far gain or profit, either as owner's or tenants. And depending upon the income from such operations for at least 80% of their livelihood.

Q What does the word "farm" mean?

A As herein used the term "farm" embraces the farm in the ordinary accepted sense, and includes stock, dairy, poultry, fruit and truck farms; also plantations, ranches and all land used for farming operations.

Q How about persons who filed estimated declarations of income tax on Sept. 15th? Will they also be required to file Dec. 15th?

A No. Not unless they wish to revise or amend the Sept. 15th declaration.

Q Why were farmers not required to file on Sept. 15th?

A Because of the seasonal nature of their income, the current tax act of 1943 granted farmers the privilege of waiting until their crops, under normal conditions, had been harvested and sold.

Q Do farmers derive any special benefits from this delay in filing estimated declarations of income tax liability?

A No.

Q Does the farmer have to use a special form to file his return?

A No. He uses the same declaration form, called the 1040ES, as was used during the September 15th filing by all other taxpayers.

Q Is this filing of estimated declarations by December 15th a new tax for farmers?

A No. This filing is to place the farmer under the pay as you go plan. It merely means that he will pay by December 15th, as accurately as can be determined the amount of tax ne formerly paid March 15th.

Q How much does the farmer pay of his estimated tax liability?

A He must pay all his estimated tax liability at the time of filing.

Q By waiting until December 15th, to file his first estimated declaration, the farmer will have no opportunity to amend or adjust his estimate of income tax liability before March 15th of 1944.

A The current tax payment act of 1943 carries a provision that gives farmers a leeway of 33 1-3% margin for under estimating his actual tax liability. This tolerance is much greater than the 20% margin permitted all others in filing estimated declarations.

Q The farmer by paying the entire amount of his tax liability by December 15th will not receive the benefit of quarterly payments.

A No. Not on the 1943 income tax. However he may elect to estimate his income for 1944 and file an estimated declaration by March 15th, 1944, paying quarterly on this estimate.

Q What happens if the farmer overestimates his income on the March declartions?

A He may file amended or adjusted returns during any of the filing periods.

Q When are filing periods?

A Filing periods are quarterly: The first period ends March 15th. The second period ends June 15th. The third period ends Sept. 15th. The fourth period ends Dec. 15th.

Q Suppose the farmer has closely determined his income tax liability in filing his first estimated declaration March 15, 1944?

A If he elects to pay quarterly he must make his payments before the close of each succeeding filing period. He may also elect to pay the full amount on his first declaration.

Q When will farmers filing estimated declarations by December 15, 1943 have to file again?

A They will have to file a full and complete, accurate return, by March 15, 1944.

Editor's Note—This is the first of a series in Income Tax. On November 22nd a detailed account of the proper procedure to be followed in preparing farmers' income tax estimated declarations will be unfolded. Read next Monday's article. It is important.

Personal

Mrs. Willard Winder, the former Beth Curnow, and infant daughter left Tuesday for San Diego, where Ensign Winder is stationed for the present. Mrs. Winder has been visiting her parents, Mr. and Mrs. Horace Curnow in their home on Zion street.

Mr. and Mrs. Fred Clark and daughter, former residents now residing in the bay region, will leave soon for Pearl Harbor where he will be employed. Clark was with a Grass Valley auto firm for some time and the family home was near Pine Rock service station on the Willow Valley road.

Banner Mountain Post VFW, auxiliary held a most enjoyable meeting Wednesday evening and initiated four new members. The newly initiated group are Mrs. Merille Day, Mrs. Edna Hansen, Mrs. Pearl Strach, Mrs. Thelma Butz, Mrs. Minnie Young acted as installing officer. Several more candidates will be taken into the order at next meeting. A chicken dinner was enjoyed after the meeting. Mrs. Nance James is president of the auxiliary.

Jess Moomey of Redding came down Tuesday to attend the funeral of the late Eben K. Smart. Moomey is a former Nevada City resident and enjoyed a short visit with many friends.

Mrs. Lucille Krough and brother, Will Boyd, accompanied by Mrs. Pembroke all of Sacramento spent Sunday in Nevada City. Mrs. Krough and Boyd are natives of this city and met many friends as this the latter's first visit here in several years.

A quartz crystal weighing 87 pounds has been found near Mokelumne Hill, Calaveras County.

SMITH-CONNALLY ACT HURTS NO PATRIOTIC UNION

By RALPH H. TAYLOR

It was a challenging coincidence that on the same day that President Roosevelt recently ordered government seizure of the nation's coal mines—after most of the mines had been shut down by the fourth general wartime strike in the industry—the CIO in national convention at Philadelphia, adopted a resolution calling upon congress to repeal the Smith-Connally anti-strike act.

If there had been no wartime coal strikes in the first place, there would have been no Smith-Connally act to curb such outrageous labor abuses. And therefore it was doubly ironic to have the CIO pleading for repeal of the law at the very time that J. L. Lewis' mine workers were again proving that the nation had desperate need of just such an enactment.

The resolution adopted by the congress of Industrial Organizations, at its Philadelphia meeting, asked congress to repeal the Smith-Connally act on the ground that "it attacks both labor's patriotism and the war effort." But the facts in the situation are just the opposite. It is the irresponsible minority in labor itself which has put a cloud on labor's patriotism—not congress, nor any act of congress. And in fairness to the great rank and file in labor, who have stayed loyally at their jobs, producing to help their sons and brothers on the war fronts, it is men like John L. Lewis and those who blindly follow him, regardless of the country's welfare, who are the guilty parties—not the average workingman.

But this is also true—that the hard-working, loyal, faithful member of organized labor, who refuse to be a party to work stoppages during wartime, cannot be hurt by the terms of the Smith-Connally act, because it does not apply to them. That act was designed solely to deal with the hot-heads and irresponsible men in the labor movement who can't be moved by any appeal to their patriotism—and who have repeatedly proved that they will only behave under compulsion.

This also should be said out of consideration for the members of labor who have kept the peace and kept the wheels of production turning: The American people do not condemn the whole labor movement for the excesses of some in labor's house hold. The American people are fair—and they are deeply grateful to those in the labor movement who have foregone their right to strike and who have refused to permit delays in war production. But by the same token—because they are fair, and because they are determined that their men in the armed forces will have every bit of backing their country can give them—the American people, rather than congress, demanded the enactment of the Smith-Connally act. And the American people will fight to see that it remains on the statute books.

That analysis of the situation needs to be made at this time, because the CIO and some other branches of the labor movement have announced plans to raise a multi-million dollar campaign fund to finance the drive for repeal of the Smith-Connally act, and to "purge" members of congress who have supported the act.

It is reported, in fact, that the CIO has assessed each of its 5,285,000 members a dollar each to finance this double headed drive against the act and the men who voted for it. Even if only half the members pay the essessment, that will still make up a tremendous campaign fund—and it is vitally important that the American people should be on guard against attempts at reprisals on congressmen who have voted for the public welfare, instead of bowing to the demands of irresponsible leaders in the labor movement.

In this writer's opinion, it will take far more than $2,000,000—or $5,000,000—to browbeat this country into permitting its war plants to be tied up by strikes and industrial disorders at a time when American boys will pay with their lives for every day lost in home front production. But the American people need to be on guard—for eternal vigilance is still the price of liberty!

METHODIST CHURCH

Sunday school at 10 a. m. Thanksgiving service at 11 a. m. Organ prelude, Mrs. Kitts. Anthem, by the choir. Special musical number. Sermon "Things for Which We Are Thankful in a War Torn World," pastor. Closing hymn, prayer. Bring your friends.

Youth Fellowship meeting at 6 p. m. Russell Hoyle is desirous of having all the young people attend. Preaching service at 7 p. m. Ten minutes of song service led by Parker Borgfeldt. Vocal duet by Miss Bonnie Larson and Ruth Ribble. Whistling solo by Joe Day, Jr. Sermon, pastor, The public is cordially invited.

Week events: The Sunshine Circle will meet Wednesday at 2 p. m. All members and friends are invited. Thanksgiving service at 7 p. m. Wednesday. If you do not have any other church services to attend, we shall be pleased to have you at our Thanksgiving service. It will last one hour.

METHODISTS CELEBRATE

Members of the Grass Valley Methodist Church and their friends Tuesday celebrated the cancellation of the church's debt of about $3,900 at a victory dinner in Wesley Hall. The church property is valued at approximately $65,000. Rev. Mark Pike acted as toastmaster.

THIEF FANCIES WOMEN'S CLOTHES

Chief of Police Ben Jenkins reports that he is in receipt of complaints, chiefly from army officers of burglaries which involve women's clothing, both dresses and lingerie, in almost every instance. Chief Jenkins states complaints are almost invariably from army officers but thus far he has been unable to track down the burglar. Men report that their wearing apparel is undisturbed. The thief's fancy is entirely for feminine wear.

Mr. and Mrs. Lester Underwood, who operates the local feed store, have sold their ranch property on Indian Flat to a Mr. Dillimeter of Vallejo. Mr. and Mrs. Underwood have now purchased the property adjoining the feed store from Mrs. M. McGill of Oregon.

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